

EXHIBIT 10 - IUOE LOCAL 101S

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	DATE FILED	DOCKETED DEBTOR
INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 101 S ON BEHALF OF EMPLOYEES AND RETIREES IT REPRESENTS GORLICK KRAVITZ & LISTHAUS PC 17 STATE ST NEW YORK, NY 10004	13663	07/31/2006	DELPHI CORPORATION (05-44481)
INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 101 S ON BEHALF OF EMPLOYEES AND RETIREES IT REPRESENTS GORLICK KRAVITZ & LISTHAUS PC 17 STATE ST NEW YORK, NY 10004	13730	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)